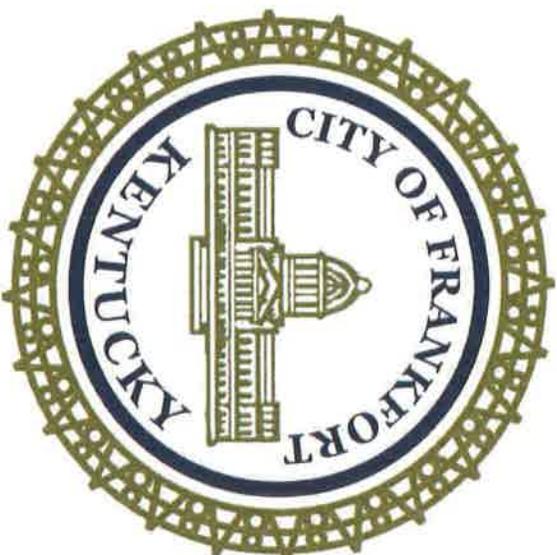


**CITY OF FRANKFORT  
KENTUCKY**



**BUDGET EXECUTIVE SUMMARY  
FISCAL YEAR 2015 - 2016**

# **2015-2016 General Fund and Sewer Budget**

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CITY OF FRANKFORT  
CITY OF FRANKFORT BOARD OF COMMISSION AND DIRECTORS  
2015-16

LEGISLATIVE

MAYOR - WILLIAM I. MAY JR  
MAYOR PRO-TEM - TOMMY HAYNES  
COMMISSIONER - JOHN SOWER  
COMMISSIONER - ROBERT ROACH  
COMMISSIONER - LYNN BOWERS

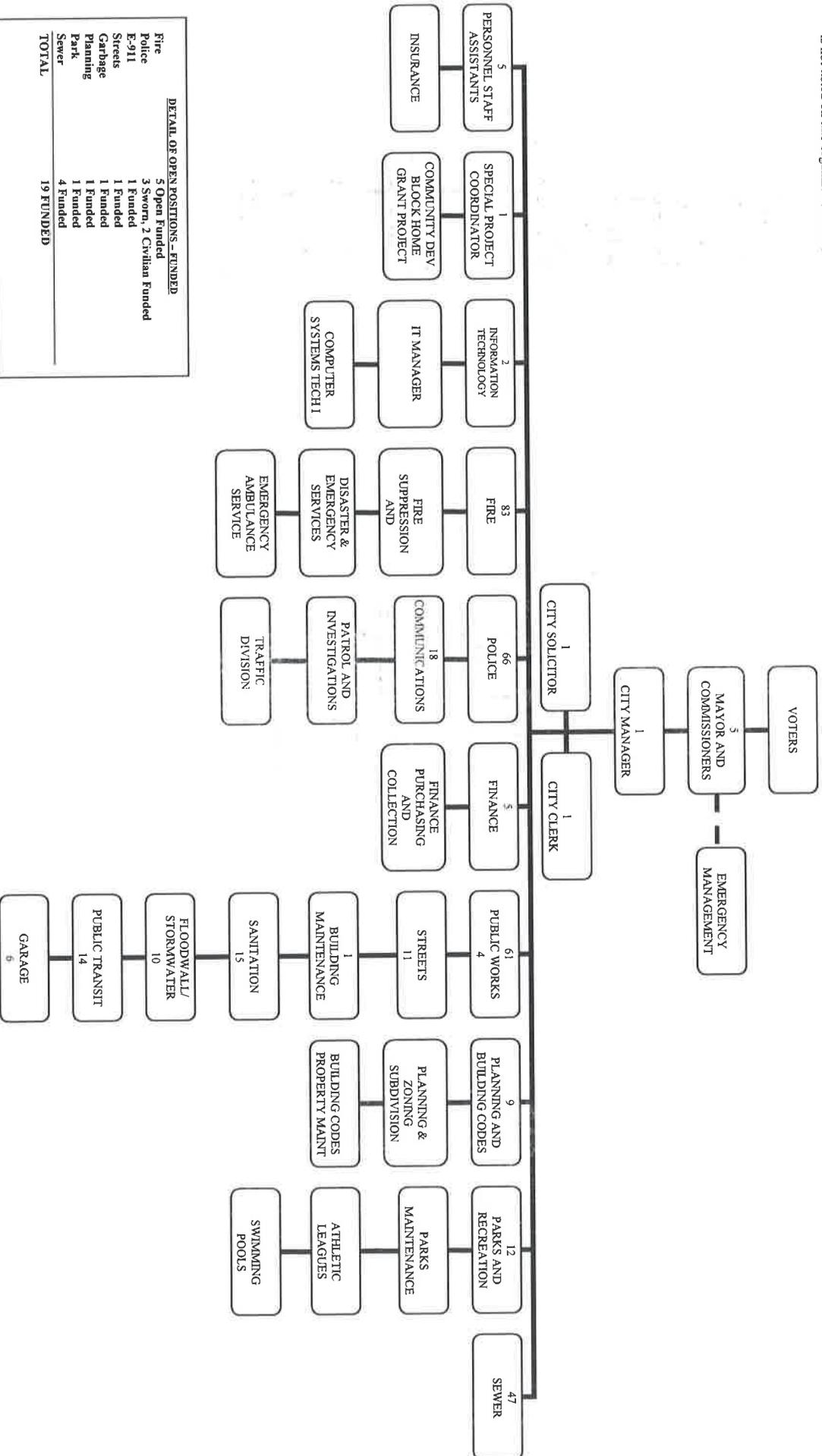
ADMINISTRATIVE

CITY MANAGER - TIM ZISOFF  
CITY CLERK - CHERMIE MAXWELL  
CITY SOLICITOR - ROBERT MOORE  
HUMAN RESOURCES - KATHY FIELDS  
INFO TECHNOLOGY - BOBBY RIPPY  
COMMUNICATIONS-911 - DERON RAMBO  
EMS - TOMMY RUSSELL  
FINANCE - STEVE DAWSON  
POLICE - JEFF ABRAMS  
FIRE - EDDIE SLONE  
PUBLIC WORKS - THOMAS BRADLEY  
PLANNING - GARY MULLER  
PARKS & RECREATION - JIM PARRISH  
SEWER - WILLIAM SCALF

# CITY OF FRANKFORT ORGANIZATION STRUCTURE

5 ELECTED OFFICIALS  
312 BUDGETED REGULAR FULL-TIME EMPLOYEES  
(INCLUDES 19 OPEN FUNDED POSITIONS)

\*Note: The City Manager receptionist was replaced with a half-time position, therefore headcount for this position is not listed on this organization chart.



**DETAIL OF OPEN POSITIONS - FUNDED**

Fire	5 Open Funded
Police	3 Sworn, 2 Civilian Funded
E-911	1 Funded
Streets	1 Funded
Garbage	1 Funded
Planning	1 Funded
Park	1 Funded
Sewer	4 Funded
<b>TOTAL</b>	<b>19 FUNDED</b>

2015-16 GENERAL FUND BUDGET NARRATIVE & TREND CHARTS

TO: Board of Commissioners

FROM: Tim Zisoff, City Manager  
Steve Dawson, Finance Director

SUBJECT: 2015-16 Budget

DATE: 6/23/15

**INTRODUCTION**

The City Budget is a six month process. The process began in November with refinement of goals and objectives that are included in this budget.

In February, each Department met with their staff to formulate their overhead budgets (considering the commission's goals and objectives). Each Director met in March with the City Manager and Finance Director to review, adjust, and finalize their overhead budgets.

The budget numbers were compiled and summarized the last of March and any further budget cost reduction requests were made to the appropriate Department Director. The Preliminary budget draft was submitted to the board for review in early April. Questions were submitted to the respective department director for their responses.

The final budget was presented in April to the Board of Commissioners. The first budget reading was in early May and final approval was at the June voting meeting.

Members of the Board of Commissioners wish to thank the citizens for their support of this budget and thank the City's employees for their dedication and performance in serving the Citizens of Frankfort.

  
Tim Zisoff, City Manager

## 1. COMMISSIONERS' GOALS & OBJECTIVES

- Maintaining a structurally balanced budget – 1  
(Receipts equal to Expenditures)
- Utilize bonding to finance larger projects – 1 to 1.4  
(Bond issuance is included to support financing the Aquatic Center Project - \$4.6M)
- Improve work climate for the Employees – 1  
(Includes a 2.0% Cola – 1.5% on 7/1/15 & 1.0% on 1/1/16 – Impact \$400K)
- Meeting and improving efficiency standards-1  
(Budget includes reduction of 4 People – Impact \$285K)
- Reduce overall personnel cost as a percentage of the budget 1%/year or more for the next 4 years (2014-15 Budget Personnel % -70.0% vs 2015-16 Budget Personnel %-69.6%.)
- Other Commission Goals and Objectives included in the Overhead Expenditures (expenditures up .9% from 2014-15) such as:
  - 1) Continue to Pursue Collections – City Manager Overhead Account
  - 2) Parking and Way Finding Signage – Planning ( will need to amend budget)
  - 3) Enhance the beauty and cleanliness of the downtown retail district - Parks
  - 4) Enhance the City's Historic Grant Project – Planning (Budget Carry Over)
  - 5) Support riverfront development by increasing boating docking stations – Parks
  - 6) Continue to fund social service agencies – Commission overhead account
  - 7) Require Subsidy recipients to submit most recent audit and or IRS form 990-Finance
  - 8) Address potholes, manhole, and street repairs - PW
  - 9) Add sidewalks to needed areas of Frankfort – PW
  - 10) Add bicycle lanes where feasible - PW
  - 11) Provide a comprehensive listing of City Services – City Manager Overhead Account
  - 12) Study proposal for an onsite health clinic – HR/City Manager
  - 13) Continue supporting Cove Spring Park for clean waterways, green spaces, and emphasizing walkability and bicycling - Parks

- 14) Pay for Storm Water from General Fund or Reserves – Included in the General Fund Budget
- 15) Leverage Technology to decrease crime through Smart Phones and Social Media – Police, IT
- 16) Seek Grant to fund protective clothing for Police, Fire and EMS Dept – Police, Fire & EMS
- 17) Hire summer interns to create and update documentation – HR, all Depts
- 18) Explore and implement technology improvements – IT and related Departments
- 19) Allocate money for City of Frankfort Branding – City Commission contribution budget

## 2. Summary of 2015-16 Budget

Below is a recap of the major items of the 2015-16 budget:

- Summary of Receipts and Expenditures:

	Proposed Budget <u>2015-16</u>
Projected Receipts	\$33,211.2K
Projected Expenditures	\$33,185.7K
Excess Receipts (Deficit) –2015-16 Yr.	\$ 25.5K
Less: Prior Year Reserve-Storm Water	\$ 500.0K
Total Excess (Deficit)	\$ - 474.5K

Projected Excess Receipt Range-2015-16 Yr. \$25K – \$500K

- Receipt Summary - \$33,211.2K

	2014-15 <u>Estimated</u>	2015-16 <u>Budget</u>
Top Three Receipts:		
1) Occ. Tax	\$ 18.1M	\$ 18.4M
2) Ins. Prem.	\$ 3.5M	\$ 3.6M
3) Prop Tax	\$ 3.1M	\$ 3.1M
4) Other	\$ 8.0M	\$ 8.1M
Total	\$ 32.7M	\$33.2M

Receipt Comments:

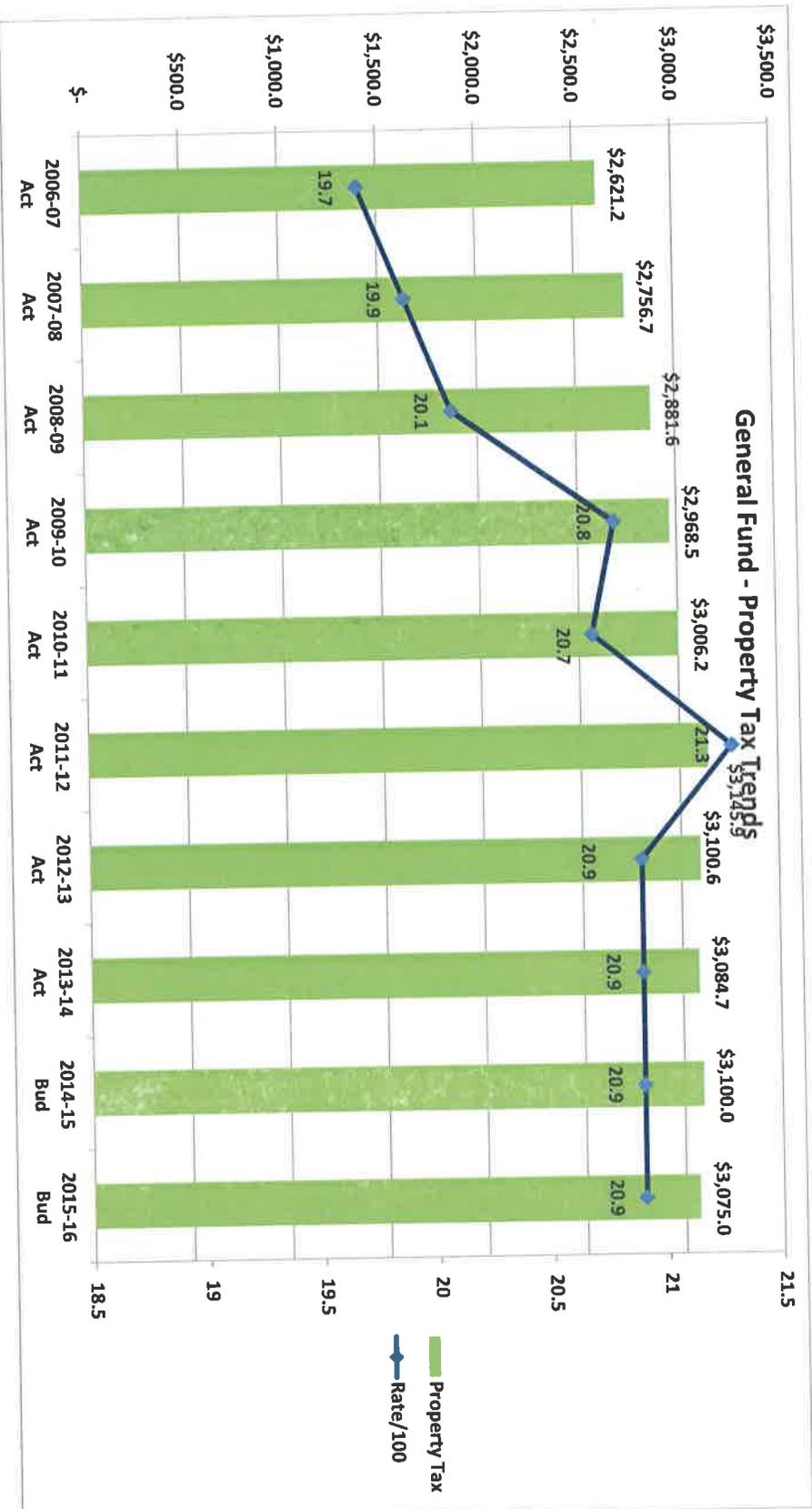
- ✓ No increase in property tax rates.
- ✓ No increases in other taxes or fees.

- ✓ No increase in insurance premium or occupational tax –
- ✓ Budget projects normal growth in occupational tax growth of Approx. 1% (\$200K impact).
- Property Tax, Insurance Premium Tax, and Occupational Tax benchmarks and historical trends have been provided to give a comprehensive understanding of the City's primary revenue sources.

### 3. Property Tax Comparison - Second Class Cities for FY 2015

ID	City	Class	Population	Real Prop Rate
1	Lexington	2	295,803	8.00
2	Jeffersonton	2	26,595	14.78
3	Richmond	2	31,364	15.10
4	Radcliff	2	21,688	15.90
5	Bowling Green	2	58,067	20.60
6	Frankfort	2	25,527	20.90
7	Hopkinsville	2	31,577	23.60
8	Paducah	2	25,024	25.00
9	Newport	2	15,273	25.80
10	Owensboro	2	57,265	25.93
11	Covington	2	40,640	29.90
12	Ashland	2	21,684	35.53
13	Louisville	2	597,337	49.21
14	Henderson	2	28,757	54.20
15	Average			26.03
16	Mean			23.60

City of Frankfort Management recommends the city freeze Property Tax Rates for 2015-16. The City of Frankfort rate of 20.9/100 is less than the Kentucky Second Class City average of 26.03.



Fiscal Year	Property Tax (\$K)	Rate/100
2006-07	Act \$ 1,347,151.5	19.7
2007-08	Act \$ 1,412,164.8	19.9
2008-09	Act \$ 1,476,262.9	20.1
2009-10	Act \$ 1,486,515.8	20.8
2010-11	Act \$ 1,493,430.9	20.7
2011-12	Act \$ 1,517,017.7	21.3
2012-13	Act \$ 1,510,889.6	20.9
2013-14	Bud \$ 1,508,206,974.0	20.9
2014-15	Act \$ 1,490,660,764.0	20.9
2014-15	Bud \$ 1,490,660,764.0	20.9
2015-16	Bud \$ 1,490,660,764.0	20.9

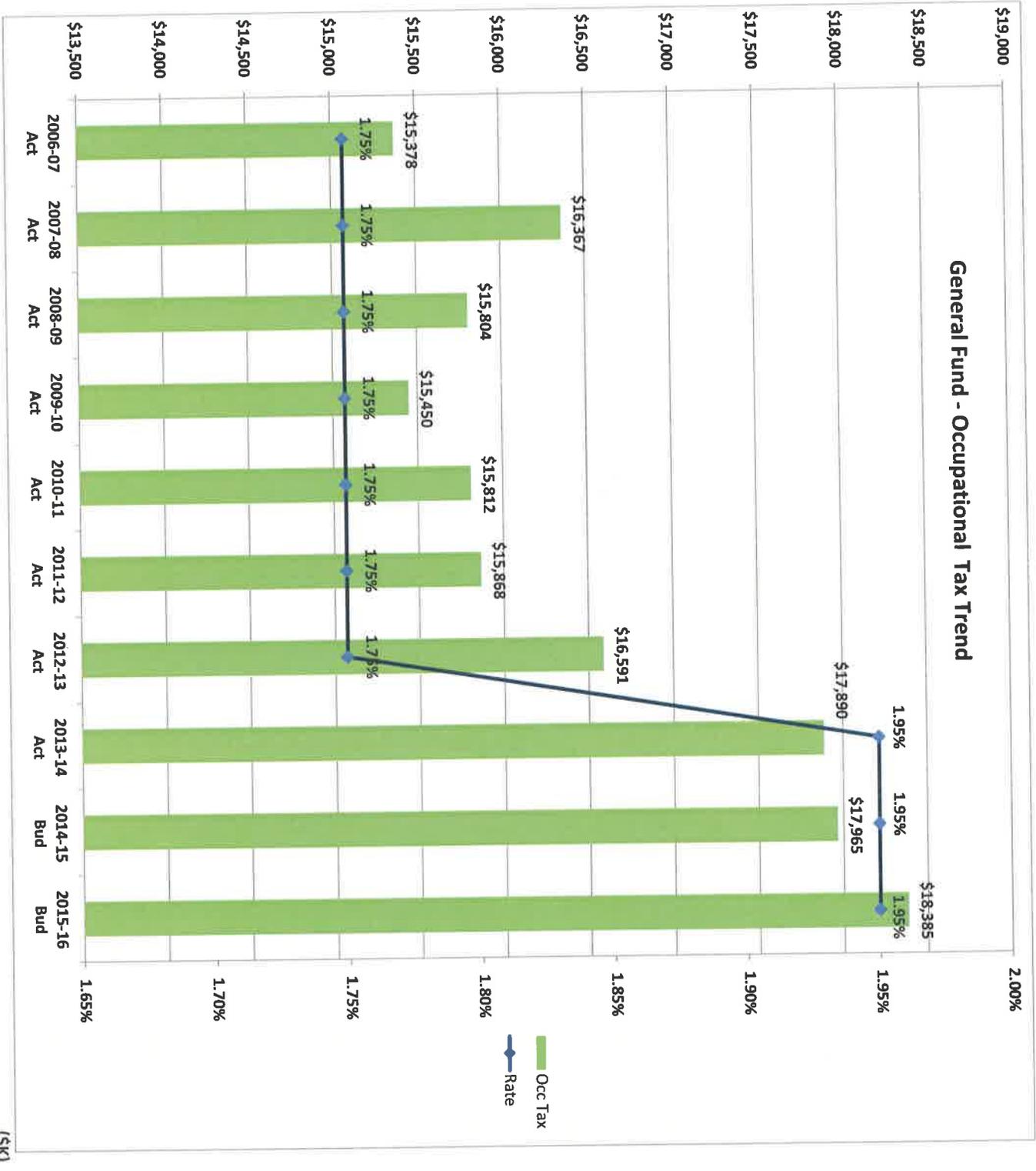
(\$K)

4. Occupational Tax Comparison - Second Class Cities for FY 2015

ID	City	Class	Population	Occ Tax Rate
1	Henderson	2	28,757	1.00%
2	Lexington Metro	2	295,803	1.00%
3	Paducah	2	25,024	1.33%
4	Louisville	2	597,337	1.45%
5	Ashland	2	21,684	1.50%
6	Bowling Green	2	58,067	1.85%
7	Frankfort	2	25,527	1.95%
8	Hopkinsville	2	31,577	1.95%
9	Jeffersontown	2	26,595	1.95%
10	Radcliff	2	21,688	2.00%
11	Richmond	2	31,364	2.00%
12	Newport	2	15,273	2.25%
13	Covington	2	40,640	2.50%
14	Owensburo	2	57,265	2.50%
15	Average			1.80%
16	Mean			1.85%

City of Frankfort Management recommends the city freeze Occupational Tax Rates for 2015-16. The City of Frankfort rate of 1.95% is slightly higher than the Kentucky Second Class City average of 1.80%.

### General Fund - Occupational Tax Trend



Year	Rate (%)	Occ Tax (\$)
2006-07 Act	1.75%	\$ 15,378
2007-08 Act	1.75%	\$ 16,367
2008-09 Act	1.75%	\$ 15,804
2009-10 Act	1.75%	\$ 15,450
2010-11 Act	1.75%	\$ 15,812
2011-12 Act	1.75%	\$ 15,868
2012-13 Act	1.75%	\$ 15,868
2013-14 Act	1.75%	\$ 16,591
2013-14 Bud	1.95%	\$ 17,890
2014-15 Bud	1.95%	\$ 17,965
2015-16 Bud	1.95%	\$ 18,385

(\$K)

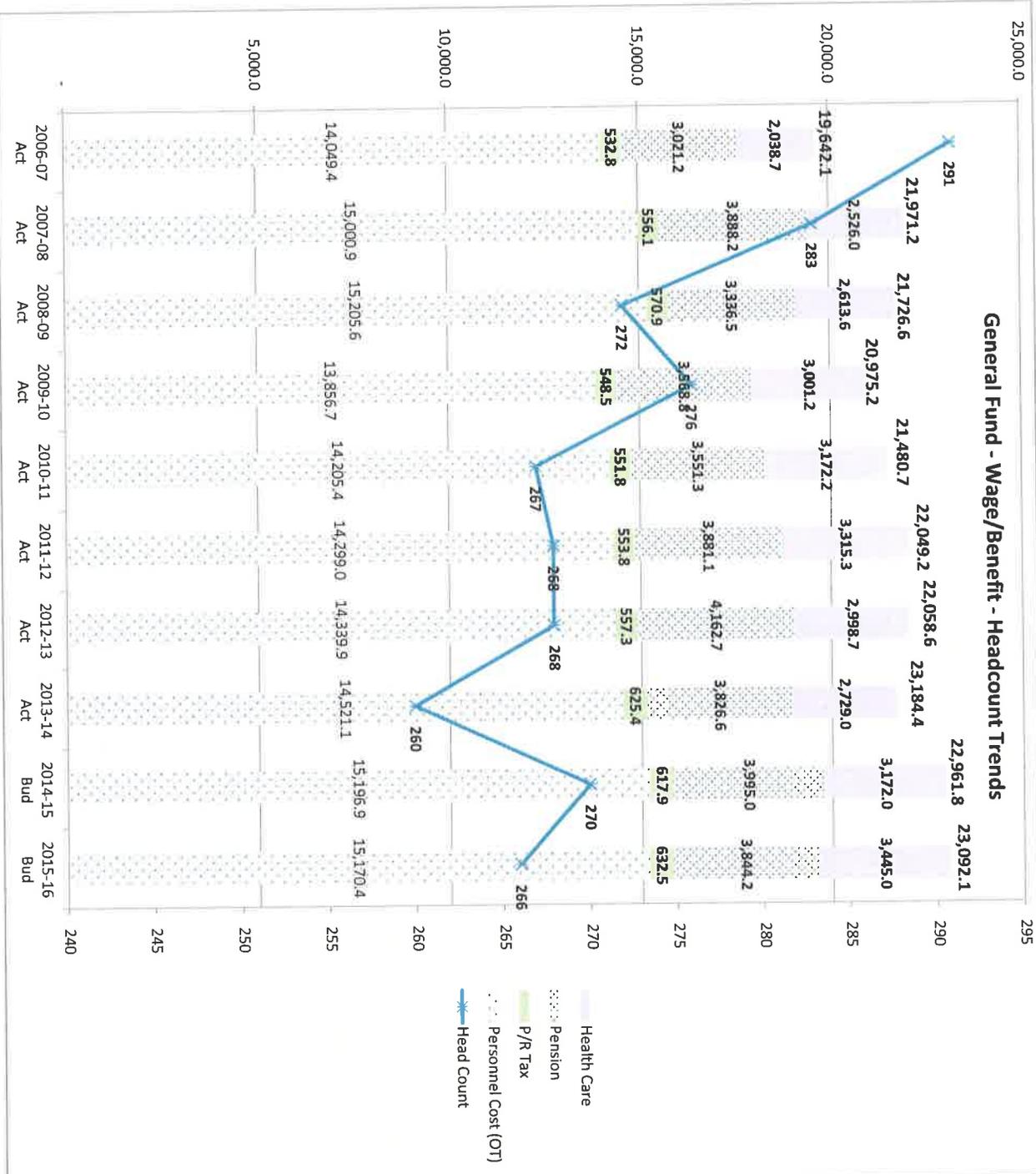


5. City of Frankfort General Fund Budget Expense Trends for FY 2015-16

ID	Department	Actual	Budget	Budget	Difference
		a	b	c	
		Act 2013-14	Bud 2014-15	Bud 2015-16	
1	City Commission	514.1	545.2	534.8	(10.4)
2	City Manager	875.3	969.0	901.2	(67.8)
3	IT	445.5	430.4	352.4	(78.0)
4	Fire (EMS & Fire)	7,465.0	7,728.3	7,703.2	(25.1)
5	Police (Com, Dist, Police, Traffic)	6,630.6	7,001.7	7,006.7	5.0
6	Finance	458.1	496.9	495.3	(1.6)
7	Insurance	3,440.5	4,117.0	4,315.0	198.0
8	PW	5,986.5	6,635.4	6,807.3	171.9
9	Planning	755.2	842.3	810.3	(32.0)
10	Parks	2,961.4	3,003.7	3,009.7	6.0
11	Capital Improvements	745.6	1,125.7	1,249.8	124.1
12	Total	30,277.8	32,895.6	33,185.7	290.1

General Fund Budget Expenditures for FY 2015-16 are up \$290.1K or .9% over FY 2014-15 Budget Expenditures. The General Fund was able to hold the line on budgeted expenditures due to efficiency improvements.

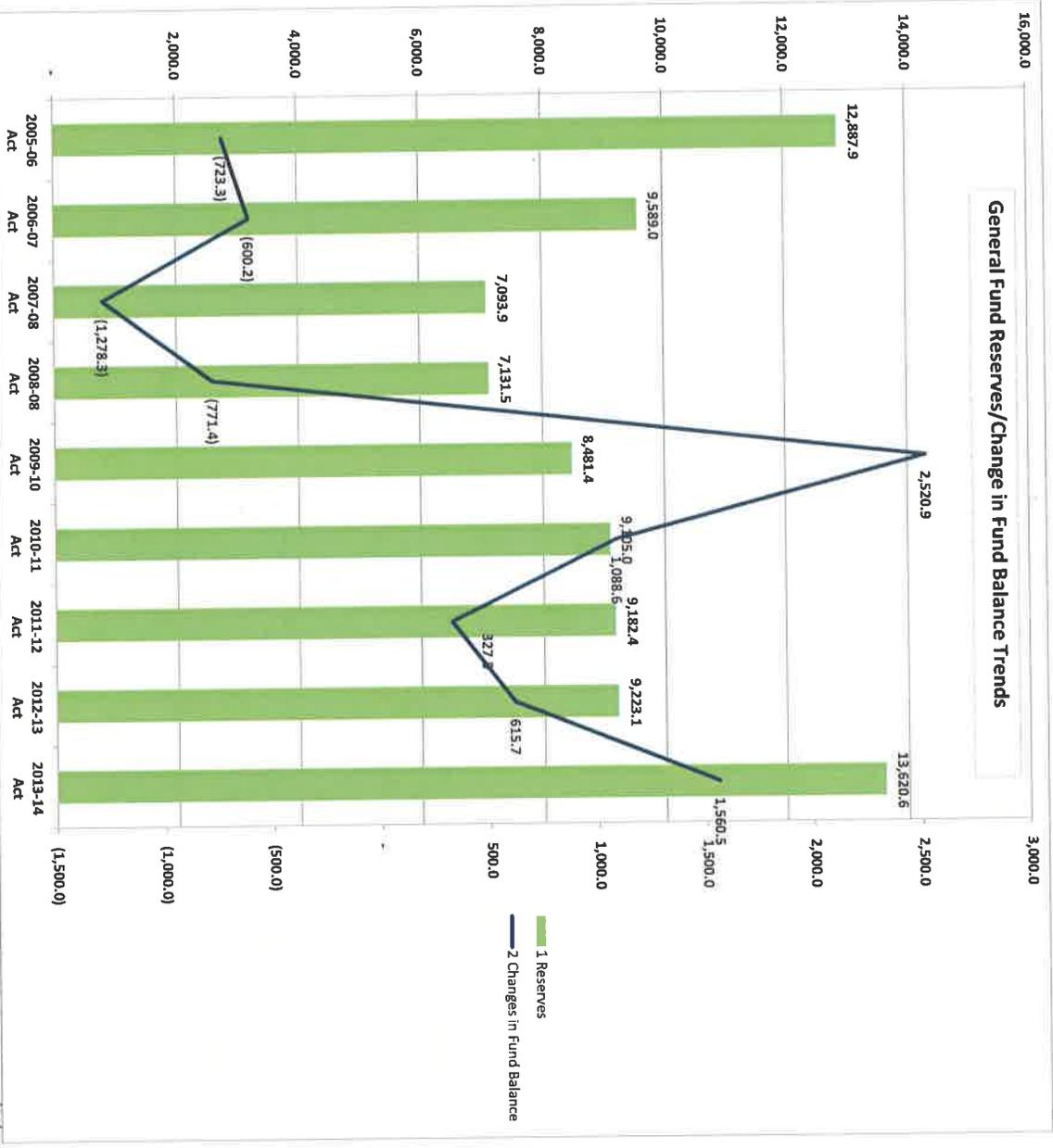
### General Fund - Wage/Benefit - Headcount Trends



(\$K)

	2006-07 Act	2007-08 Act	2008-09 Act	2009-10 Act	2010-11 Act	2011-12 Act	2012-13 Act	2013-14 Act	2014-15 Bud	2015-16 Bud
Total Payroll Cost	19,642.1	21,971.2	21,726.6	21,726.6	20,975.2	21,480.7	22,049.2	22,058.6	21,702.1	22,981.8
Personnel Cost (OT)	14,049.4	15,000.9	15,205.6	15,205.6	13,856.7	14,205.4	14,299.0	14,339.9	14,521.1	15,196.9
P/R Tax	532.8	556.1	570.9	570.9	548.5	551.8	553.8	557.3	625.4	617.9
Pension	3,021.2	3,888.2	3,336.5	3,336.5	3,568.8	3,551.3	3,881.1	4,162.7	3,826.6	3,995.0
Health Care	2,038.7	2,526.0	2,613.6	2,613.6	3,001.2	3,172.2	3,315.3	2,998.7	2,729.0	3,172.0
Head Count	291	283	272	277	267	268	268	270	266	270

### General Fund Reserves/Change in Fund Balance Trends



ID	2005-06 Act	2006-07 Act	2007-08 Act	2008-08 Act	2009-10 Act	2010-11 Act	2011-12 Act	2012-13 Act	2013-14 Act
1 Reserves	12,887.9	9,589.0	7,093.9	7,131.5	8,481.4	9,105.0	9,182.4	9,223.1	13,620.6
2 Changes in Fund Balance	(723.3)	(600.2)	(1,278.3)	(771.4)	(771.4)	2,520.9	327.5	615.7	1,560.5

City of Frankfort Targets a range of 30-33% of Receipts as Reserve Balance for the City's General Fund (\$9.5M - \$10.5M).  
(\$K)

1	25% of Operating Expenses	8,250.0
2	(25% x 33,000 = \$8,250K)	
3	Fire Truck	700.0
4	Ambulance	200.0
5	Garbage Truck	200.0
6	Police Cars (8 Cars-one year)	400.0
7	Miscellaneous Capital Items	500.0
8	Total	10,250.0

6. Expense Summary - \$33,185.7K  
Largest Exp. Comparison:

	2014-15 Budget	2015-16 Budget
Salary & Benefits	\$23.0M-69.9%	\$23.1M – 69.6%
Other Expenses:		
1) Contractual	\$ 5.2M	\$ 5.3M
2) Materials & Supplies	\$ 2.7M	\$ 2.6M
3) Other Expenses	\$ .4M	\$ .4M
4) Equipment/Agency	\$ 1.6M	\$ 1.8M
Total	\$ 32.9M	\$33.2M

Expense Comments:

- ✓ Reduced budget headcount by four employees (approximate savings - \$285K).
- ✓ Pension Cost was reduced by Approx. 4% - (Impact \$150K).
- ✓ Includes an employee COLA of 2.0% effective 7/1/14 (\$400K impact- each 1% equal to \$200K).
- ✓ Increase medical insurance \$198K compared to the 2014-15 budget.
- ✓ Increase in overhead cost over 2014-15 (\$290.1K increase in spending levels from 2014-15 to 2015-16 based on projected increases in cost and Goals & Objectives included in the overhead account - .9% Increase)
- ✓ Hold agency contributions at approx. the 2014-15 level (\$388.3K).

**7. Capital Purchase Summary:**

**General Fund Capital Purchases**

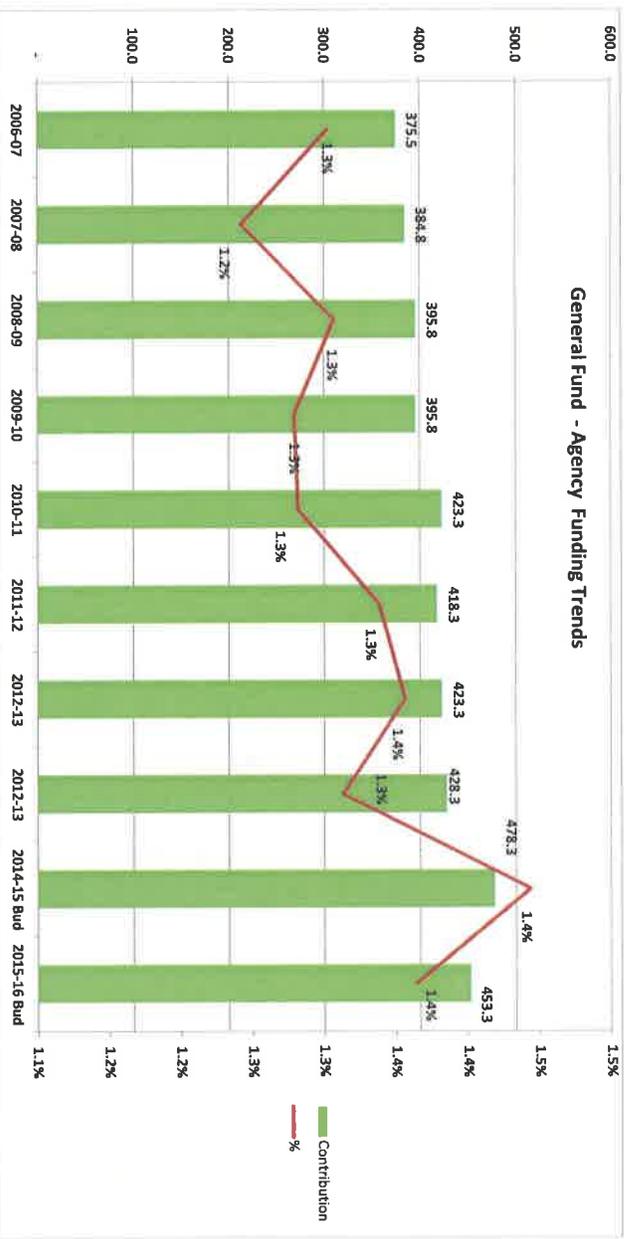
Department	Equipment	Fund Utilized	Amount
Police	4 Cruisers	General Fund	\$154,400.00
Public Works	Rollout Cart/Automated Garbage Truck	General Fund	\$483,000.00
Various	Small Purchases	General Fund	\$346,257.00
<b>Total</b>		<b>General Fund</b>	<b>\$983,657.00</b>

**Municipal Aid Capital Purchases**

Department	Equipment	Fund Utilized	Amount
Streets (PW)	Dump Truck	Municipal Aid	\$130,000.00
Floodwall (PW)	Pick up Truck	Municipal Aid	\$65,000.00
<b>Total</b>		<b>Municipal Aid</b>	<b>\$195,000.00</b>

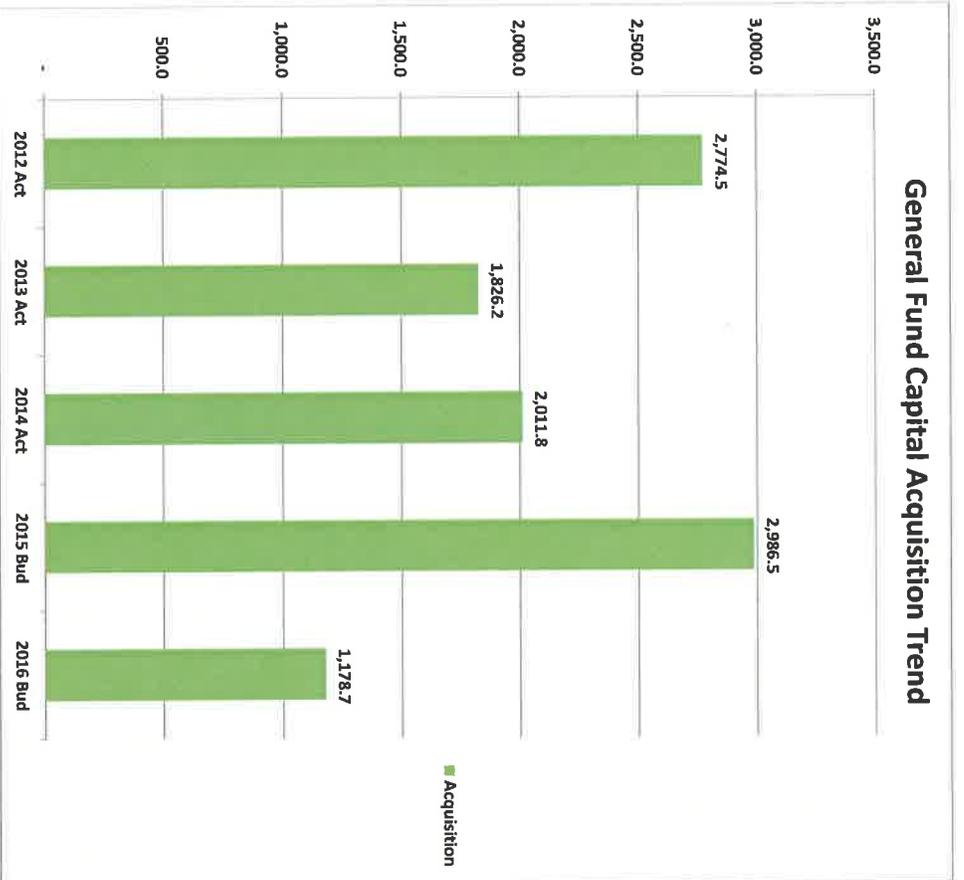
**Total Capital Purchases**

General Fund	\$983,657.00
Municipal Aid	\$195,000.00
<b>Total Requests</b>	<b>\$1,178,657.00</b>



ID	Description	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
1	Economic Development	90.0	90.0	90.0	90.0	107.5	107.5	107.5	107.5	127.5	107.5
3	Downtown Frankfort	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5
4	Downtown Frankfort	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0
5	Tourist Commission	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	20.0	20.0
6	Chamber of Commerce	-	-	-	-	-	-	-	-	-	10.0
7	Save the Grand	-	-	-	-	5.0	5.0	10.0	10.0	10.0	10.0
8	Council on Aging	55.0	55.0	55.0	55.0	55.0	55.0	55.0	55.0	55.0	55.0
9	National Guard Museum	-	-	-	-	-	-	-	-	15.0	-
10	Community Action Agency	-	-	-	-	-	-	-	-	5.0	5.0
11	PUSH	2.0	2.0	2.0	2.0	2.0	2.0	2.0	-	-	-
12	CASA	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0
13	ROSM	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
14	Humane Society	14.7	44.0	55.0	55.0	55.0	55.0	55.0	55.0	65.0	65.0
15	Council on Abuse	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
16	Nursing Home Ombudsman	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
17	Bluegrass Domestic Violence	2.9	2.9	2.9	2.9	2.9	2.9	2.9	2.9	2.9	2.9
18	Coalition of Committed Christians	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
19	Sunshine Center	12.8	12.8	12.8	12.8	12.8	12.8	12.8	12.8	12.8	12.8
20	South Frankfort Park	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5
21	Frankfort Arts Foundation	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0
22	Simon House	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
23	Housing Authority	20.0	-	-	-	-	-	-	-	-	-
24	Womens Homeless Shelter	5.5	5.5	5.5	5.5	5.5	5.5	7.5	7.5	7.5	7.5
25	Safe Place of Franklin County	-	-	-	-	-	-	-	-	-	-
26	Frankfort/Franklin Co Community Education	32.6	32.6	32.6	32.6	32.6	32.6	32.6	32.6	32.6	32.6
27	The Kings Center	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
28	Good Shepard Church	-	-	-	-	-	-	-	-	-	-
29	Total Agency Contributions/Funding	375.5	384.8	395.8	395.8	423.3	418.3	423.3	428.3	478.3	453.3
28	Contribution	375.5	384.8	395.8	395.8	423.3	418.3	423.3	428.3	478.3	453.3
29	%	1.3%	1.2%	1.3%	1.3%	1.3%	1.3%	1.4%	1.3%	1.4%	1.4%
30	Revenue	28,813.7	30,961.5	30,273.1	30,918.8	33,001.8	31,238.7	31,196.4	32,596.8	33,123.7	33,211.2

### General Fund Capital Acquisition Trend



(\$K)

	2012	2013	2014	2015	2016
	Actual	Actual	Actual	Budget	Budget
Beg Balance	46,307.2	45,721.4	44,736.2	43,995.9	44,582.4
Acquisition	2,774.5	1,826.2	2,011.8	2,986.5	1,178.7
Disposal of Fixed Assets	(1,065.7)	(517.6)	(401.7)	-	-
Adjustment	-	-	-	-	-
Depreciation	(2,294.5)	(2,293.8)	(2,350.4)	(2,400.0)	(2,400.0)
Balance	45,721.4	44,736.2	43,995.9	44,582.4	43,361.1
Acquisition	2012 Act	2013 Act	2014 Act	2015 Bud	2016 Bud
	2,774.5	1,826.2	2,011.8	2,986.5	1,178.7

CITY OF FRANKFORT

SUMMARY OF REVENUE AND EXPENDITURES

2015-16

ESTIMATED OPENING BALANCE JULY 1, 2015	11,600,489
PLUS: ESTIMATED REVENUES	<u>33,211,200</u>
TOTAL FUNDS AVAILABLE	44,811,689
LESS: ESTIMATED EXPENDITURES	33,185,651
LESS: STORM WATER EXPENDITURES	<u>500,000</u>
EXCESS RECEIPTS (DEFICIT)	(474,451)
ESTIMATED CLOSING BALANCE JUNE 30, 2016	<u><u>11,126,038</u></u>

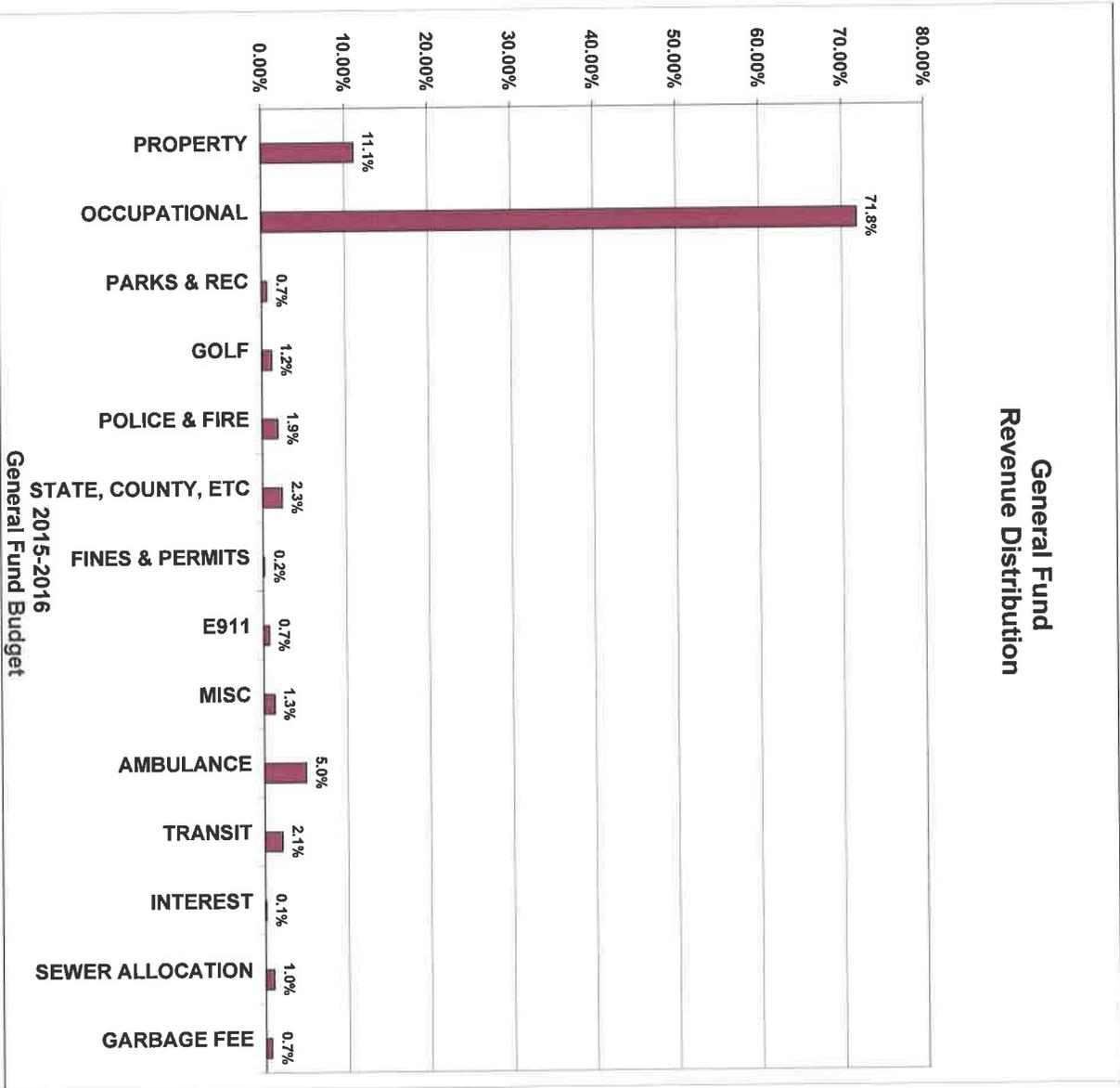
CITY OF FRANKFORT  
2015-16 REVENUE ESTIMATES

REVENUE CLASSIFICATIONS	ACTUAL REVENUE 2013-14	ESTIMATED REVENUE 2014-15	PROPOSED BUDGET 2014-15	PROPOSED BUDGET 2015-16	BUDGET INCREASE (DECREASE)
PRIOR YEAR TAXES	60,875	60,000	60,000	60,000	-
CURRENT YEAR TAXES	3,084,677	3,075,000	3,100,000	3,075,000	(25,000)
MOTOR VEHICLE TAXES	305,587	300,000	290,000	300,000	10,000
BANK AND INSURANCE TAXES	150,934	237,200	165,000	237,200	72,200
FRANCHISE AND IN LIEU OF TAX	125,435	60,000	112,000	60,000	(52,000)
PENALTY INTEREST, DISCOUNT	29,840	20,000	30,000	20,000	(10,000)
COLLECTION FEES	25,274	25,000	20,000	25,000	5,000
DISCOUNT FEES	(59,580)	(60,000)	(59,500)	(60,000)	(500)
INSURANCE PREMIUM TAXES	3,686,526	3,500,000	4,000,000	3,600,000	(400,000)
OCCUPATIONAL WITHHOLDING TAXES 1.75%	9,725,975	9,975,000	9,780,000	10,110,000	330,000
STATE OCCUPATIONAL WITHHOLDING TAXES 1.75%	8,163,744	8,160,000	8,185,000	8,275,000	90,000
BUSINESS TAX 1.75%	1,764,290	1,765,000	1,660,000	1,765,000	105,000
REGULATORY FEES	33,313	50,000	50,000	50,000	-
PENALTY & INTEREST	33,395	53,000	53,000	53,000	-
ATTORNEY FEES	359	1,600	-	-	(10,000)
BASE COURT REVENUE	39,311	40,000	50,000	40,000	(10,000)
PARKING VIOLATION	25,055	15,000	13,000	15,000	2,000
ELECTRICAL INSPECTIONS	1,575	25,000	25,000	25,000	-
PARADE PERMITS	18,855	1,000	1,000	1,000	-
BUILDING PERMITS	23,648	20,000	15,000	20,000	5,000
RECREATION FEES	92,340	90,000	90,000	90,000	-
HOUSING INSPECTION	24,170	15,000	11,000	15,000	4,000
GOLF COURSE RECEIPTS	196,515	200,000	215,000	200,000	(15,000)
SWIMMING POOL CONCESSIONS	37,283	60,000	60,000	165,000	105,000
SWIMMING POOL CONCESSIONS	14,073	25,000	25,000	25,000	-
BALL FIELD CONCESSIONS	27,367	30,000	42,000	30,000	(12,000)
GOLF CART RENTALS	157,962	160,000	165,000	160,000	(5,000)
PARKING LOT #2-ST. CLAIR STREET	(17,114)	-	-	-	-
PARKING LOT #3-SULLIVAN SQUARE	563,661	560,000	600,000	600,000	-
POLICE & FIRE INCENTIVES	25,000	25,000	25,000	25,000	-
PLANT BOARD PARTICIPATION	681,986	575,000	500,000	575,000	75,000
CITY & COUNTY SHARED SERVICES	195,000	195,000	195,000	195,000	-
STATE PARTICIPATION	-	-	101,250	-	(101,250)
GRANTS & AID	-	-	-	-	-
BUILDING RENTALS	6,000	-	-	-	-
TOWER RENTALS	92,270	85,000	70,000	85,000	15,000
MISCELLANEOUS	47,629	50,000	50,000	50,000	-
RECYCLING	74,713	70,000	125,000	70,000	(55,000)
E911 COMMUNICATIONS	150,000	150,000	225,000	150,000	(75,000)
SALES OF SURPLUS PROPERTY	52,095	50,000	75,000	50,000	(25,000)
AMBULANCE	1,524,916	1,650,000	1,650,000	1,650,000	-
PUBLIC TRANSIT	779,141	775,000	700,000	775,000	75,000
PUBLIC TRANSIT AID	-	-	-	-	-
PUBLIC TRANSIT PARAPLEGICS	-	-	-	-	-
INTEREST INCOME	92,496	80,000	100,000	80,000	(20,000)
SEWER ALLOCATION FEE	325,000	325,000	325,000	325,000	-
GARBAGE COLLECTION FEE	215,166	225,000	225,000	225,000	-
TOTAL	32,596,757	32,717,800	33,123,750	33,211,200	87,450
OPENING BALANCE	-	-	-	-	-
LONGEVITY PHASE-OUT	-	-	-	-	-
HIRING FREEZE	-	-	-	-	-
TOTAL BALANCE	32,596,757	32,717,800	33,123,750	33,211,200	87,450

## CITY OF FRANKFORT 2015-16 EXPENDITURES SUMMARY

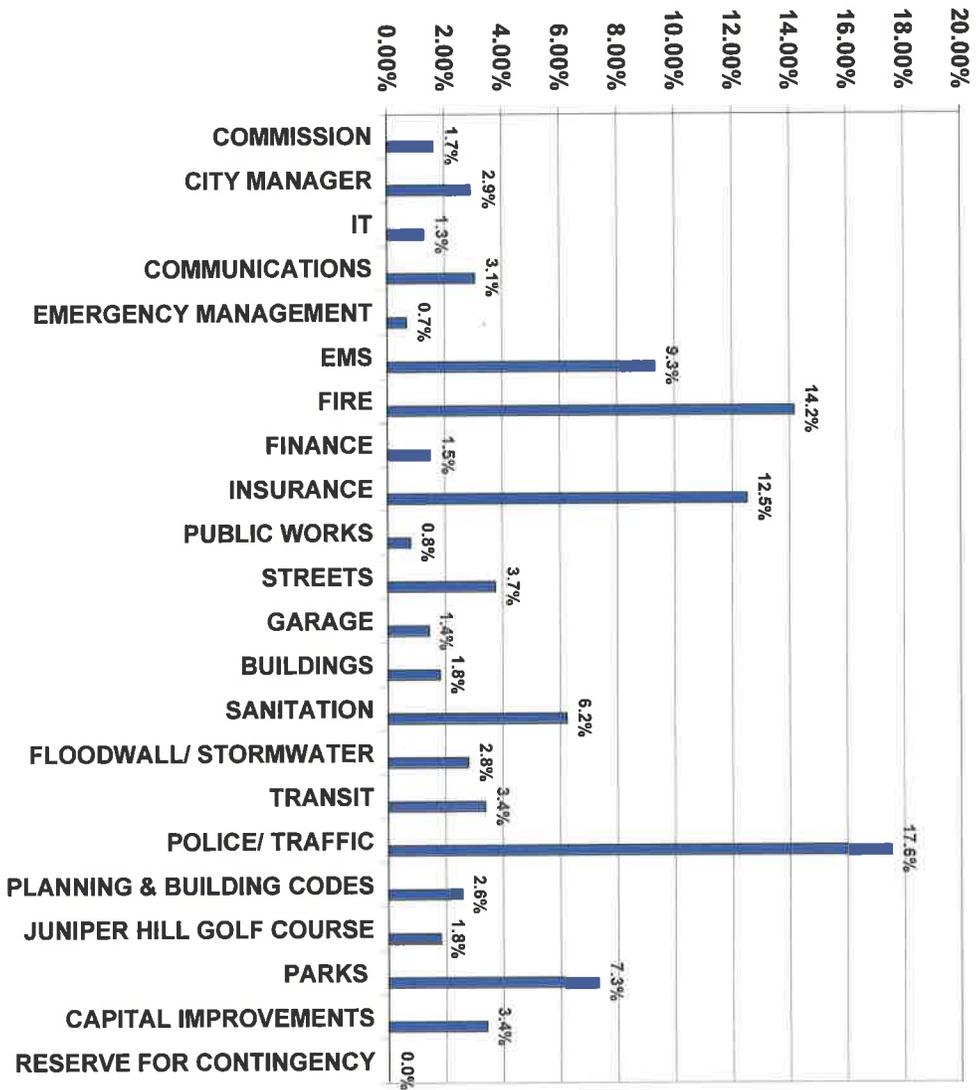
	ACTUAL		ESTIMATED		BUDGET		PROPOSED		BUDGET	
	EXPENDITURES	2013-14	EXPENDITURES	2014-15	EXPENDITURES	2014-15	EXPENDITURES	2015-16	INCREASE	(DECREASE)
DEPARTMENT										
CITY COMMISSION	514,124		522,348		545,151		534,838		(10,313)	
CITY MANAGER	875,954		870,950		969,048		901,214		(67,834)	
IT	445,535		370,060		430,369		352,370		(77,999)	
COMMUNICATIONS	977,273		999,046		1,005,840		1,021,977		16,137	
PUBLIC SAFETY										
EMERGENCY MANAGEMENT	252,516		192,100		221,760		213,328		(8,432)	
EMERGENCY MEDICAL SERVICES	2,925,434		2,891,589		3,065,207		2,949,262		(115,945)	
FIRE	4,539,558		4,628,833		4,663,127		4,753,953		90,826	
POLICE	5,396,148		5,348,735		5,769,220		5,766,500		(2,720)	
POLICE TRAFFIC	4,680		4,325		4,844		4,844		0	
TOTAL	13,148,336		13,065,582		13,724,158		13,687,887		(36,271)	
FINANCE & INSURANCE	3,898,588		4,835,970		4,613,941		4,810,269		196,328	
PUBLIC WORKS										
PUBLIC WORKS (ADMINISTRATION)	245,545		264,374		257,883		314,685		56,802	
MAINTENANCE (STREETS)	1,207,921		1,234,202		1,233,399		1,350,608		117,209	
GARAGE	406,636		400,845		470,290		428,196		(42,094)	
BUILDINGS	395,225		538,606		595,806		588,449		(7,357)	
SANITATION	1,815,740		1,890,310		2,049,053		2,008,928		(40,125)	
FLOODWALL/STORMWATER	794,816		773,075		917,456		993,443		75,987	
PUBLIC TRANSIT	1,120,807		1,121,524		1,111,492		1,123,000		11,508	
TOTAL	5,986,690		6,222,936		6,635,379		6,807,308		171,929	
PLANNING & BUILDING CODES	754,285		795,480		842,302		810,290		(32,012)	
JUNIPER HILL GOLF COURSE	680,320		658,850		594,688		595,680		992	
RECREATION										
PARKS, RECREATION, & HISTORIC SITES	1,236,084		1,238,600		1,239,918		1,239,918		-	
PARKS SPORTS	306,693		299,705		314,095		314,095		0	
SWIMMING POOLS	223,527		250,650		255,295		255,295		-	
RIVERVIEW PARK	171,761		158,550		163,857		168,857		5,000	
LAKEVIEW PARK	32,283		32,700		41,458		41,458		-	
FORT HILL PARK	180,748		237,950		263,551		263,551		-	
FORESTRY	76,040		68,966		84,159		84,159		-	
COVE SPRING	53,954		56,300		46,659		46,659		-	
TOTAL	2,281,090		2,343,421		2,408,992		2,413,992		5,000	
CAPITAL IMPROVEMENTS	745,648		1,053,267		1,125,660		1,249,825		124,165	
RESERVE FOR CONTINGENCY	-		-		-		-		-	
GRAND TOTAL	30,277,843		31,737,910		32,895,528		33,185,650		290,122	

**General Fund  
Revenue Distribution**



2015-2016  
General Fund Budget

## General Fund Expenditure Distribution



2015-2016 General Fund Budget

**CITY OF FRANKFORT**  
**2015-16**

**EXPENDITURES BY BUDGET CLASSIFICATION**

EXPENDITURE CLASS	ACTUAL	ESTIMATED	BUDGET	PROPOSED	BUDGET
	EXPENDITURES 2013-14	EXPENDITURES 2014-15	APPROPRIATIONS 2014-15	BUDGET 2015-16	INCREASE (DECREASE) 2015-16
Personnel Services	14,521,058	14,842,943	15,196,848	15,170,375	(25,471)
Employee Benefits	7,193,748	7,831,660	7,784,925	7,901,700	116,775
Contractual Services	4,299,633	4,737,731	5,205,382	5,317,222	111,840
Materials & Supplies	2,367,647	2,435,892	2,710,504	2,650,396	(60,116)
Other Expenses	262,489	270,933	354,051	351,131	(2,920)
Equipment	1,633,267	1,618,751	1,643,819	1,794,826	151,007
<b>TOTALS</b>	<b>\$30,277,842</b>	<b>\$31,737,910</b>	<b>\$32,895,529</b>	<b>\$33,185,650</b>	<b>\$291,115</b>

CITY OF FRANKFORT

2015-16

PERCENTAGES BY BUDGET CLASSIFICATION

EXPENDITURE CLASS	ACTUAL EXPENDITURES 2013-14	ESTIMATED EXPENDITURES 2014-15	BUDGET APPROPRIATIONS 2014-15	PROPOSED BUDGET 2015-16
Personnel Services	48.0%	46.8%	46.2%	45.7%
Employee Benefits	23.8%	24.7%	23.7%	23.8%
Contractual Services	14.2%	14.9%	15.8%	16.0%
Materials & Supplies	7.8%	7.7%	8.2%	8.0%
Other Expenses	0.9%	0.9%	1.1%	1.1%
Equipment	5.4%	5.1%	5.0%	5.4%
<b>TOTALS</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**MUNICIPAL SEWER DEPARTMENT**

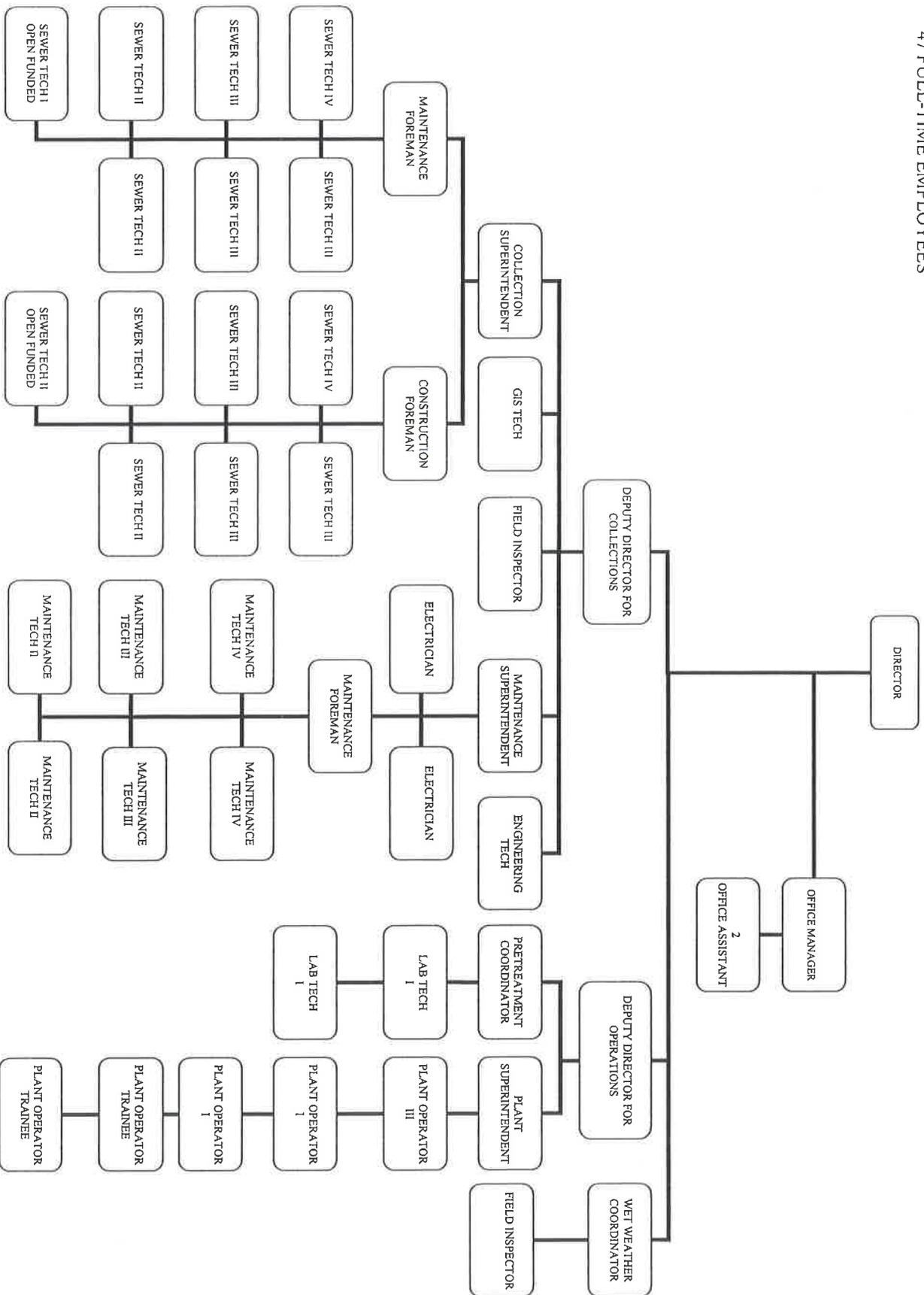
CONSISTS OF

“OPERATIONS & MAINTENANCE”

“SEWER REPLACEMENT”

“LATERAL PROGRAM”

# CITY OF FRANKFORT SEWER DEPARTMENT



MUNICIPAL SEWER DEPARTMENT  
"OPERATIONS & MAINTENANCE"

SUMMARY OF REVENUE AND EXPENSES

2015-16

ESTIMATED OPENING BALANCE JULY 1, 2015	3,809,233
PLUS: ESTIMATED REVENUES	<u>5,100,000</u>
TOTAL AVAILABLE	8,909,233
LESS: ESTIMATED EXPENDITURES	<u>5,137,005</u>
ESTIMATED CLOSING BALANCE JUNE 30, 2016	<u><u>3,772,228</u></u>

MUNICIPAL SEWER DEPARTMENT  
"REPLACEMENT ACCOUNTS"

SUMMARY OF REVENUE AND EXPENSES

2015-16

ESTIMATED OPENING BALANCE JULY 1, 2015	725,633
KIA LOAN/SEWER BOND	14,338,249
PLUS: ESTIMATED REVENUES	<u>5,900,000</u>
TOTAL AVAILABLE	20,963,882
LESS: ESTIMATED EXPENDITURES	<u>19,321,258</u>
ESTIMATED CLOSING BALANCE JUNE 30, 2016	<u><u>1,642,624</u></u>

MUNICIPAL SEWER DEPARTMENT  
LATERAL PROGRAM

SUMMARY OF REVENUE AND EXPENSES

2015-16

ESTIMATED OPENING BALANCE JULY 1, 2015	5,402,140
PLUS: ESTIMATED REVENUE	<u>-</u>
TOTAL AVAILABLE	5,402,140
LESS: ESTIMATED EXPENDITURES	<u>275,000</u>
ESTIMATED CLOSING BALANCE JUNE 30, 2016	<u><u>5,127,140</u></u>

**CAPITAL IMPROVEMENTS**  
2015-16

EXPENDITURE CLASSIFICATION	DEPT.	PRIOR PROPOSED 2014-15	ESTIMATE 2014-15	Year 1 PROPOSED 2015-16	Year 2 2016-17	Year 3 2017-18
100.90.53295						
PUBLIC SAFETY BOND ISSUE		975,660	975,660	974,200	976,840	978,400
AQUATIC CENTER FUNDING		150,000	77,607	275,625	274,325	273,025
		-	-	-	-	-
<b>TOTAL</b>		<b>1,125,660</b>	<b>1,053,267</b>	<b>1,249,825</b>	<b>1,251,165</b>	<b>1,251,425</b>